## **HOUSE . . . . . . . . . . . . . . . No. 1135**

## [LOCAL APPROVAL RECEIVED.]

The	Commo	nwealth	of Mi	assach	usetts
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PRESENTED BY:

Jay R. Kaufman

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act authorizing the abatement of certain property tax assessments in the Town of Lexington.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Jay R. Kaufman	15th Middlesex
Kenneth J. Donnelly	Fourth Middlesex
Susan C. Fargo	Third Middlesex
Thomas M. Stanley	9th Middlesex

## The Commonwealth of Massachusetts

In	the	Year	Two	Thousand	and	Nin

An Act authorizing the abatement of certain property tax assessments in the Town of Lexington.

Whereas, The deferred operation for this act would tend to defeat its purpose, which is forthwith to make to provide property tax relief to property owners that have experienced a fire or natural disaster, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 SECTION 1. Notwithstanding section 2D of chapter 59 of the General Laws or any other general or
- 2 special law to the contrary, the town of Lexington, acting by and through its board of assessors, shall
- 3 abate or refund a portion of the taxes assessed for any fiscal year beginning with fiscal year 2009 on any
- 4 improved real estate that has decreased in assessed valuation by over 50 percent as the result of fire or
- 5 natural disaster, in an amount to be calculated based on a reassessed value of the improvement.
- 6 SECTION 2. This act shall take effect upon its passage.